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M E M O R A N D U M

TO: State Agencies

FROM: OA/Accounting

DATE: March 27, 2013

RE: SAM II Financial Fiscal Year End Accounting Procedures

This memorandum contains key information needed to close Fiscal Year 2013 (FY13) and begin Fiscal Year 2014 (FY14) for SAM II Financial. The close date of FY13 is July 31, 2013. Please refer to the attached Calendar of Events for a complete listing of all statewide cutoff dates.

In this memorandum, FY13 is referred to as the current fiscal year and FY14 is referred to as the new fiscal year. Please share the information in this memorandum with all individuals in your agency who are responsible for SAM II Financial functions.

Chart of Account Additions, Changes, and Deletions

All Chart of Account adds/changes/deletes must be submitted to OA/Accounting at oasamiicoa@oa.mo.gov prior to June 1st to ensure processing for the new fiscal year.

The request must include the fiscal year and an action column identifying the action to be taken, i.e. add, delete, change name, change roll-up, etc.

All items listed below must be cleared prior to a deletion request being submitted:

- Fixed Assets
- Open Purchase Orders
- Payment Documents still open
- Open Receivables
- Organizations
- Payroll
- Open Inventory items
- Warehouse
- Federal Aid

If the request is for the deletion of an organization, the items listed above and items listed below must be cleared prior to submitting the request:

- Customer Code
- Vendor Code
- Sub-Organizations
- Organization Roll-Ups

The long names are limited to 30 characters and the short names are limited to 12 characters.

If you have any questions regarding the Chart of Accounts, please contact OA/Accounting at oasamiicoa@oa.mo.gov.

Document Transaction Cutoff Dates and Instructions

See the attached Calendar of Events for the applicable cutoff dates.

All supporting documentation for documents requiring the Office of Administration, Division of Accounting (OA/Accounting) approval must be received in OA/Accounting prior to 5:00 p.m. on applicable agency cutoff dates unless an earlier time is noted in the Calendar of Events.

If OA/Accounting is to apply final approval, the agency's approvals must be applied by 5:00 p.m. on the specified cutoff date. If the agency applies final approval, the document must be in ACCPT status prior to 6:00 p.m. on the specified cutoff date.

We recommend taking all documents to accept (ACCPT) status (Process: Approve & Run) the last week of the fiscal year. Documents in scheduled (SCHED) status are re-edited during the nightly cycle and could reject.

OA/Accounting will attempt to process all documents received needing final approval prior to the cutoff for fiscal year end. However, we cannot guarantee that CR, NF, RE, or RM documents submitted during the last few days of June will be processed from the current fiscal year. OA/Accounting will process documents in date-received order. Any supporting documentation remaining in OA/Accounting for documents not processed prior to 5:00 p.m. on the cutoff date will be returned to the agency to resubmit using the new fiscal year funds and a new fiscal year document number. OA/Accounting cannot guarantee an agency's exception requests to process JV documents after the cutoff date in July, because all statewide document processing must be completed by the date established in the attached Calendar of Events.

Cutoff dates for purchasing documents are not included in this Fiscal Year End memorandum. Please refer to the FYE Procurement Procedures distributed by OA/Division of Purchasing and Materials Management for this information.

The SAM II Financial System will be unavailable for agency use during the scheduled downtimes noted in the attached Calendar of Events in order to perform FYE processing tasks. If additional downtime is needed, or processes complete earlier, we will notify agencies of the changes via the SAM II-FIN Discussion List.

The SAM II Financial System will be modified to prohibit the acceptance of documents after the dates as defined in the Calendar of Events (excluding Human Resources (HR) documents processed with a prefix of PR or RT).

Payment Transaction Document Reminders

The receipt of goods and/or services is required prior to the submission of the payment request.

Agencies are strongly encouraged to complete PVA transactions on or before the nightly cycle on the fourth to the last working day of June. Corrections to rejected PVA documents to take them to ACCPT status on SUSF can be processed on the third to the last working day of June. However, agencies will not have the opportunity to correct PVA documents if they reject for any reason during the nightly cycle on the third to the last working day of June.

OA/Accounting will delete any payment documents on SUSF after the nightly cycle on the third last working day of June.

If a VIQ is not completed, enter the **actual invoice date** in the Date of Record field on payment transaction documents. If completing a VIQ, enter **the actual invoice date** in the Date of Record field on the VIQ. **The correct entry of this information is imperative to the accurate financial reporting of accounts payable at the end of the current fiscal year.**

Some obligations, such as utilities, have a July/August invoice date but are for services provided in June. These obligations must be included as outstanding obligations at June 30 in the State of Missouri's Comprehensive Annual Financial Report (CAFR). Therefore, effective when the SAM II Financial System becomes available for new fiscal year document processing, all agencies must enter a service fiscal year in the description field during the months of July and August if the payment is for the prior fiscal year. For example, in July and August 2013, the service fiscal year digits will be 13 for FY13. If an invoice includes services for both the current and the new fiscal year, code the obligation entirely to the new fiscal year. OA/Accounting will again be distributing a CAFR request to agencies and asking the agency to verify the amounts to report for accounts payable. The correct entry of the service fiscal year in the description field will provide agencies with the ability to use the Data Warehouse to verify accounts payable information and will provide a consistent statewide procedure for capturing these liabilities for CAFR.

Inventory

All outstanding Stock Requisition (SR) documents must have the associated Stock Issue Confirmation (CI) document in accept status by the deadline date noted in the attached Calendar of Events. An SR document entered in the current fiscal year cannot be referenced on a CI document in the new fiscal year. If an SR document does not have a PI and/or CI document processed against it, the SR document must be modified to zero. A new SR can be input again by your agency at the beginning of the new fiscal year. Please refer to the ISSQ table to determine the outstanding SR documents for your agency/warehouse.

Check (AD)/Electronic Fund Transfers (EF), Scheduled Payment Dates, and the SCHD Table

All current fiscal year payment documents must be in ACCPT status and have a scheduled pay date of the third to the last working day of June or prior. This is to ensure that all ADs and EFs for current fiscal year payment documents are dated on or before the last working day of June.

Any payment document on the Payment Voucher Scheduling (SCHD) table on the second to the last working day of June will be modified to zero by OA/Accounting.

If OA/Accounting modifies a payment document to zero, the agency must re-enter a document using a new fiscal year document number and funds.

Document Deletion

The following current fiscal year documents not in accept status by 6:00 p.m. on the third to the last working day of June, will be deleted from SUSF by OA:

- Payment documents (excluding Human Resources (HR) documents processed with a prefix of PR or RT, P-Card payments with a 'Z' prefix, and templates with a TEM prefix in a HELD status)
- Procurement documents
- Invoices
- Receivers
- Requisitions (RX/RXQ)

If OA deletes a document that needs to be processed, the agency must re-enter the document using a new fiscal year document number and funds.

Journal Voucher Processing

JVs, JVRs, or JVPs to correct current fiscal year transactions that increase general revenue expenditures and/or decrease general revenue cash not in ACCPT status on or before the last working day of June, will require OA/Budget and Planning's written approval prior to OA/Accounting's review in July. OA/Budget and Planning's approval must be in writing and submitted with the JV/JVR supporting documentation to OA/Accounting.

OA/Accounting will remove all approvals from JVs, JVRs, and JVPs during the time that the system is unavailable to agencies starting at 6:00 p.m. on the last working day of June, through the first day the system is available. When the system becomes available in July, OA/Accounting-HR will review the JVP documents and agencies need to review their JV/JVR documents to ensure that the accounting period and budget fiscal year fields are correct and obtain OA/Budget and Planning's written approval, if needed, before reapplying agency approvals.

JVs, JVRs, or JVPs entered or in PEND status in July charged to FY13, must have accounting period 13, fiscal year 13 entered in the accounting period field and budget fiscal year 13 in the BFY field. If the accounting period is left blank, the documents will default to FY14.

Accounts Receivable

CRP Documents – The last night current FY CRP documents will generate is the third to the last working day of June.

Billing agencies must ensure that all CRP documents are in ACCPT status or the supporting documentation to request the deletion of a CRP must be received by OA/Accounting prior to 4:00 p.m. on the second to the last working day of June. If a deletion is necessary, the billing agency must work with the billed agency(s) to ensure that the supporting documentation to cancel an interagency transaction and a request for the deletion of a CRP is received by OA/Accounting prior to 4:00 p.m. on the second to the last working day of June.

Each billing agency must ensure that CRP documents are in ACCPT status on SUSF prior to noon on the last working day of June. If any CRP documents are not in ACCPT status on SUSF at this time, please contact OA/Accounting for assistance. This is to ensure that the revenue associated with an internal payment is reflected in the same fiscal year as the expenditure for the CAFR.

Receivable (RE) – Code RE documents for goods or services (internal and external) provided prior to the last working day of June, but billed after the last working day of June, to the new fiscal year.

Check Cancellations

Check cancellation (CX) forms completed to cancel checks dated in or before June, must be on a separate CX form from checks dated in or after July.

Prior Year Adjustments

Adjustments to current fiscal year revenues, expenditures, etc., using a Journal Voucher (JV) or Referencing Journal Voucher (JVR) document must be in OA/Accounting by the cutoff date noted in the Calendar of Events.

Current fiscal year adjustments received by OA/Accounting after the cutoff date noted in the Calendar of Events will be prior year adjustments and coded to accounting period 01 of the new fiscal year.

Enforcement of Cutoff Dates and SUSF Table Clean Up

Any supporting documentation remaining in OA/Accounting for documents not processed to ACCPT status by 6:00 p.m. on the last working day of June will be returned by OA/Accounting to the agencies to resubmit from new fiscal year funds.

After the nightly cycle on the third to the last working day of June, OA/Accounting will delete applicable current fiscal year documents in accordance with the quarterly and FYE SUSF clean up procedures.

Federal Aid Inference Table (FAIT)

For the new fiscal year FAIT table set up, agencies have two options:
1. Input the new fiscal year FAIT data directly into SAM II Financial
2. Prepare a file and submit the file using the file layout located on the SAM II Financial web site under Interface Information/Agency Interface Specifications/Grants.

If your agency has current fiscal year FAIT table entries and your agency wants to upload the new fiscal year entries, your agency may obtain the current fiscal year entries from the Data Warehouse Ref_Fed_Aid Infer table. The current fiscal year entries may be used by your agency as a starting point to develop the new fiscal year entries. Please verify the information submitted on the file is valid information for the new fiscal year, i.e. fund, appropriation. Also be aware if the Fund/Agency combination requires an activity, function, or budget object class.

Agencies interfacing FAIT table entries need to verify that the file format tested and used is the same as that currently posted on the web site. When layout is verified, the agency may elect to send a test file, but is not required.

Agencies that did not interface FAIT table entries last year may elect to do so this year, but must send test files. Once test file(s) are approved by OA/Information Technology Services Division, your agency is ready to submit a file to be loaded to SAM II. The file must be submitted to OA/Information Technology Services Division before the FAIT table upload date listed in the attached Calendar of Events.

Agency technical staff may contact OA/Information Technology Services Division at (573) 522-1500 (Option 1 for Financial) or Financial@oa.mo.gov regarding the procedures to set up an FTP for this purpose.

Report OFN016C1 entitled "FAIT Table Load Warnings & Errors" will be posted to MOBIUS after the upload of the FAIT table to assist you in identifying the FAIT entries that received warning and/or error messages. It will be the agency's responsibility to review this report on MOBIUS for hard error messages (error codes ending in 'E'). Agencies will be required to respond after the notice is sent through the distribution list. If an entry on the file rejects, your agency must enter the new fiscal year FAIT table entry directly into SAM II.

If you setup a new fiscal year FAIT table entry, please ensure that an associated reporting category is entered by your agency on the Reporting Category (RPTG) table, as these are not uploaded by OA. This is very important because when querying the Financial Data Warehouse if the user joins to the REF_REPORT_CAT table to retrieve the reporting category name, it is possible that not all the records would be retrieved if the reporting category for some of the records has not been added to the RPTG. Users will receive an error message on a procurement or payment document if the reporting category is not valid on the FAIT table.

To minimize document processing errors associated with Agency Federal Aid Inquiry 1 of 2 (AGFA) and Federal Aid Budget Line Inquiry (FBLT) entries, please ensure there are AGFA and FBLT entries for all new fiscal year FAIT items. If AGFA and/or FBLT entries are missing, you will receive the error message HFL6E FAIT ENTRY MISSING when completing a payment document. Even though the error message generated is directing you to the FAIT table, in some cases the entry will need to be made on the AGFA and FBLT tables.

The FAIT table file will be uploaded prior to the system being available for new fiscal year processing.

Recurring Payment Voucher Table (REPV)

For the new fiscal year REPV table set up, agencies have two options:
1. Enter new fiscal year REPV data directly into SAM II Financial
2. Prepare a file and submit the file using the file layout that is on the SAM II Financial web site under Interface Information/Agency Interface Specifications/Accounts Payable Documents.

If your agency has current fiscal year REPV table entries and your agency wants to upload the new fiscal year entries, your agency may obtain the current fiscal year entries from the Financial Data Warehouse Ref_Recur_Pymt table. The current fiscal year entries may be used by your agency as a starting point to develop the new fiscal year entries.

Agencies that interfaced REPV table entries last year need to verify that the file format that was tested and used is the same as that currently posted on the web site. When verified, the agency may elect to send a test file, but is not required to do so.

Agencies that did not interface REPV table entries last year may elect to do so, but must send test files. Once approved by OA/Information Technology Services Division, your agency will be ready to submit a file to be loaded to SAM II. The file must be submitted to OA/Information Technology Services Division prior to the REPV table upload date listed in the attached Calendar of Events.

Please note the scheduled REPV upload date in the Calendar of Events will provide agencies with a few working days to manually enter online any items that reject during the upload of the REPV table. Additional REPV table entries needed after the scheduled REPV upload date must be entered online by the agencies.

Agency technical staff may contact OA/Information Technology Services Division at (573) 522-1500 (Option 1 for Financial) or Financial@oa.mo.gov regarding the procedures to set up a file for this purpose.

Report OFN014C1 entitled "REPV Table Load Warnings & Errors" will be posted to MOBIUS after the upload of the REPV table to assist agencies in identifying the REPV entries that received warning and/or error messages. Please review this report and correct any warnings and/or errors to prevent error messages on documents that generate in the new fiscal year. If an entry on the interface file rejects and does not post to the new fiscal year REPV table, your agency will need to enter the new fiscal year REPV table entry directly into SAM II Financial.

Reporting Category Table (RPTG)

Table entries for the new fiscal year on the RPTG table are available the first week of June for agencies to update data as necessary. Please refer to the OA/Accounting-HR Fiscal Year End memorandum for payroll related entry requirements on the RPTG that **must** be on the table prior to 6:00 p.m. the last working day of June.

Fiscal Year End Mode

OA/Accounting will take the SAM II Financial System into FYE mode at noon on various days during the month of July to process adjusting documents.

Purchase Order Rollover Process (PORL)

OA/Accounting will issue a memorandum through the SAMII-FIN Discussion List during the later part of May to agencies detailing procedures for the PORL process.

Please ensure that all purchase orders associated with a job, project, or reporting category are modified to an open job, project, or reporting category or cancelled prior to closing the job, project, or reporting category throughout the year to assist with the PORL process. Report ODW454R1 is posted monthly on MOBIUS and contains all open purchase orders against a closed Federal Aid, Job, or Project.

Document Numbering Reminders

Agencies must follow the Document Numbering Policy and Procedures as detailed in the SAM II Policies and Procedures, SAM II System Navigation, Document Numbering.

Index of Appropriations

The new fiscal year Index of Appropriations will be available approximately July 8. Each section of the Index is sorted first by house bill section, fund, and appropriation unit. It will provide a short description of each appropriation as it is generated from the SAM II Budget System.

Re-appropriation Processing

Re-appropriation processing will occur while the SAM II Financial System is unavailable to the agencies for the completion of fiscal year end processing tasks. The appropriation balances per the appropriate house bills and the SAM II Financial System will be used to determine the current fiscal year amounts to be re-appropriated.

Workflow Updates

Additions, deletions, or changes to the rollups of new fiscal year organization codes may require updates to your agency's Workflow rules. Please ensure that any changes to your SAM II Financial Workflow rules for the new fiscal year organization code changes are submitted by the date listed in the attached Calendar of Events. Requests should be signed by your agency's Workflow Coordinator and submitted to OA/Information Technology Services Division, Harry S Truman Building, Room 280, Attn: Financial Support.

Please have the requests prepared with appropriate effective dates. "FYE" in the Justification/Comments would also be helpful.

If you have any SAM II Financial Workflow questions, please have your Workflow Coordinator contact OA/Information Technology Services Division/Systems & Programming Financial Helpdesk. The phone number is 522-1500, Option 1. The e-mail address is <u>Financial@oa.mo.gov</u>.

<u>Questions</u>

If you have any questions concerning the information supplied in this memorandum, please contact OA/Accounting.

Attachment

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING
Calendar of Events
for the
Closing of Fiscal Year 2013
and
Beginning of Fiscal Year 2014

**NOTE: The cutoff dates listed below are statewide cutoff dates.
Agencies may have earlier cutoff dates.**

Statewide Cutoff Dates

May/June 2013

Prepare file of FAIT table entries according to the file layout on the SAM II Financial web site and return to OA/Information Technology Services Division. OA/Information Technology Services Division must receive the file prior to 5:00 p.m. on June 28.

Prepare file of REPV transactions according to the file layout on the SAM II Financial web site and return to OA/Information Technology Services Division so that REPV records are created for FY14. OA/Information Technology Services Division must receive the file prior to 5:00 p.m. on July 15.

June 3, 2013

FY14 SAM II Financial Workflow rules for FY14 organization codes are due in OA/Information Technology Services Division/Systems & Programming.

Chart of Accounts changes due in OA/Accounting.

1st working day of June through the 3rd to the last working day of June

Purchase Order Rollover (PORL) table will be open for agency access.

Note: OA/Accounting will distribute instructions on how to set the PORL table during the later part of May and post reports OFN118R1, OFN118R2, and OFN118R3 to MOBIUS June 3.

June 14, 2013

Supporting documentation for JVs/JVRs for original transaction documents accepted during the period of April-May 2013 must be received by OA/Accounting by 5:00 p.m. JVs/JVRs must have all agency approvals applied prior to submitting the supporting documentation to OA/Accounting.

June 20, 2013

Last day for agencies to process SR documents for FY13.

June 24, 2013

　　Last day for agencies to process PI documents for FY13.

June 26, 2013

　　Test files for FAIT table upload due in OA/ITSD no later than 5:00 p.m. today.

　　Last day for agencies to process the following documents for FY13:

CI	PCQ	PVQ
FA	PCT	PVS
FC	PDQ	RC
FD	PG	RX
FM	PGQ	RXQ
FS	PJ	SC
JB	PJR	SCS
JBR	PV	SN
MP/PVV	PVA*	TR
OC	PVE	VIQ
P1		

*　PVA documents that are created and rejected during the nightly cycle on June 26 will be deleted from SUSF by OA/Accounting. Agencies will not have the opportunity to correct these documents and must resubmit the documents using new fiscal year appropriations.

　　Review of SUSF by agencies. Agencies must have **all** FY13 documents, unless it is a JV, JVR, JVP, or a document template with a TEM prefix in held status or a document type that has a cutoff date after June 26, in accept or delete status by 6:00 p.m.

　　Current fiscal year payment (excluding Human Resources (HR) documents processed with a prefix of PR or RT), procurement, invoice, receiver, and requisition (RX/RXQ) documents not in accept status by 6:00 p.m. on June 26, 2013, will be deleted by OA after the nightly cycle on June 26. An exception to this criterion is that document templates with a TEM prefix in held status and P-Card payments with a 'Z' prefix will **not** be deleted. OA/Accounting will **not** notify agencies or supply agencies with the document numbers deleted.

　　PORL table agency access closes at 5:00 p.m.

　　Fixed asset, accounts receivable (except for June 2013 revenue billed after June 30, 2013), deferred revenue, and other liability transactions must be reconciled prior to 6:00 p.m.

　　Cutoff of all interfaces, except for RERE documents, CRQ documents for STO, AM and NR documents.

June 27, 2013

　　Last day agencies can request Manual Warrants (MW) for current fiscal year. MW requests must be pre-approved by OA/Accounting and the associated payment vouchers in accept status prior to 10:00 a.m.

June 28, 2013

Last day for agencies to process the following documents for FY13:

AL	FT	PT
AP	FX	PX
AR	IA	PZ
CR	JC	RE
CRQ	MN	RM
EB	NF	TA
EB2	PA	TB

Note: All documents listed in the above chart must be in ACCPT status by 6:00 p.m. Please note that some CR and RE documents require OA/Accounting final approval. OA/Accounting does not guarantee that the CR or RE documents that require OA/Accounting final approval will be taken to ACCPT status if submitted after June 26.

Summary receivable policy and procedures require agencies to reconcile their legacy system to SAM II on a monthly basis and update SAM II Financial. Agencies must have all summary receivables reconciled and updated by 6:00 p.m.

Send file to OA/Information Technology Services Division for FY14 FAIT table upload by 5:00 p.m.

SAM II Financial unavailable to agencies at 6:00 p.m.

July 1, 2013

Beginning of FY14.

Note: The SAM II Financial Data Warehouse is available.

July 2, 2013

Report OFN016C1 FAIT Table Load Warnings & Errors report available on MOBIUS.

July 8, 2013 (Approximately)

SAM II Financial System available for agency access. Please note that SAM II Financial may be unavailable from 12:00 p.m. (noon) until approximately 1:00 p.m. for FYE processing on various days during the month of July.

FY14 Index of Appropriations available for agency use.

FY14 FAIT (Federal Aid Inference Table) available for agency review.

July 10, 2013

Test files for REPV table upload is due in OA/ITSD no later than 5:00 p.m. today.

Projected first check date in July.

July 15, 2013

Send file to OA/Information Technology Services Division for FY14 REPV table upload by 5:00 p.m.

July 17, 2013

Report OFN014C1 REPV Table Load Warnings & Errors report available on MOBIUS.

Supporting documentation for JVs and JVRs where original transaction documents accepted during the period of June 2013 must be received by OA/Accounting by 3:00 p.m. JVs must have all agency approvals applied prior to submitting the supporting documentation to OA/Accounting. Please note that exception requests received from agencies for JVs coded to the current fiscal year after this date will be reviewed on a case-by-case basis. ***Agencies must obtain prior written approval from OA/Budget and Planning for JVs increasing General Revenue expenditures or decreasing General Revenue cash prior to OA/Accounting applying any approvals.***

Receivable (RE) documents for goods or services (internal and external) provided prior to June 30, but billed after June 30, must be coded to FY14 and in ACCPT status by 6:00 p.m.

Close FY13 to statewide document processing.

July 31, 2013

Process the closing of FY13 and the closing of the 1st period of FY14.